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GOVERNMENT OF GOA

EXTRAORDINARY

GOVERNMENT OF GOA

Department of Finance

Revenue & Expenditure Division

Notification

3/1/86-Fin (R&C)

The following draft amendment which is proposed to be made to the Goa, Daman and Diu Entertainment Tax Rules, 1995, is hereby pre-published as required by sub-section (1) of section 14 of the Goa, Daman and Diu Entertainment Tax Act, 1964 (Act 2 of 1964), for information of the persons likely to be affected thereby and notice is hereby given that the said draft amendment will be taken into consideration by the Government on the expiry of fifteen days from the date of publication of this Notification in the Official Gazette.

All objections or suggestions to the draft amendment may be forwarded to the Secretary to the Government of Goa, Finance Department, Secretariat, Panaji, before the expiry of fifteen days from the date of publication of this Notification in the Official Gazette.

DRAFT AMENDMENT

In exercise of the powers conferred by section 14 of the Goa, Daman and Diu Entertainment Tax Act, 1964 (Act 2 of 1964), the Government of Goa hereby makes the following rules so as to amend the Goa, Daman and Diu Entertainment Tax Rules, 1965, namely:—

1. *Short title and commencement:*— (1) These rules may be called the Goa Entertainment Tax (Amendment) Rules, 1996.

(2) They shall come into force at once.

2. *Amendment of rule 3.*— In rule 3, for the expression "Union Territory of Goa, Daman and Diu", the expression "State of Goa" shall be substituted.

3. *Insertion of new rule 16A.*— After rule 16 of the principal Rules, the following shall be inserted, namely:—

"16A. *Approval of tickets:*— Every proprietor who has been allowed to pay the tax under the provisions of clause (b) of sub-section (2) of section 4 of the Act, shall get the tickets approved by the specified officer on submitting to him the form of indent for approval of tickets in Form 'L'.

4. *Substitution of rule 18.*— For rule 18 of the principal rules the following shall be substituted namely:—

"18. *Returns required under section 4 (2) (a) and (b).*— Every proprietor making a consolidated payment under clause (a) of sub-section (2) of section 4 of the Act, shall within ten days of the date of entertainment, submit to the specified officer in his office a return in Form 'B' showing the number of tickets (not being complimentary tickets) issued at each rate, the serial number of tickets issued, the gross amount received from the sale of tickets, and the amount of tax payable to the Government and every proprietor making payment in accordance with returns of payments for admission under clause (b) of the said sub-section (2) of section 4 shall submit such return in Form 'B' for every week to the specified officer within three days of the end of the week along with the proof of payment of tax and surcharge payable thereof. He shall, if so required by the specified officer, also submit to the said officer, within ten days of the date of entertainment, a return in Form 'C' showing the price of programme or synopsis including tax, the number of programmes or synopsis issued, the gross amount received from the sale thereof and the amount of tax payable to the Government."

5. *Insertion of new rule 18A.*— After rule 18 of the principal Rules, the following shall be inserted, namely:—

"18A. *Destruction of books containing counterfoils of tickets totally sold.*— Every proprietor who has been allowed to pay the tax under the provisions of clause (b) of sub-section (2) of section 4 of the Act, shall maintain the weekly account of the destruction of the first counterfoils of tickets i. e. the part with the proprietor of the completely sold ticket books, in a register in Form 'M'."

6. *Substitution of rule 21.*— For rule 21 of the principal Rules the following shall be substituted, namely:—

"21. *Payments under section 4 (2).*— (1) All payments made in accordance with the provisions of clauses (b) and (c) of sub-section (2) of section 4 of the Act, shall be made to the specified officer within ten days of the date of the entertainment, at such time and place and in such manner as he shall require.

(2) All payments made in accordance with the provisions of clause (b) of sub-section (2) of section 4 of the Act, shall be made to the specified officer for every week within three days of the end of the week."

7. *Addition of new Forms:*— In the principal Rules, after Form 'K' appended thereto, the following Forms shall be added namely:—

FORM 'L'

(See Rule 16A)

(Name and address of the theatre)
Form of indents for approval of tickets

Rate of ticketsClass of StallDetails of ticketsShow — 10.30 a.m./12.00 p.m./2.30 p.m./
/6.30 p.m./9.30 p.m.Rate of admission/Ent. Tax/Surcharge

<u>Day/Date</u>	<u>Colour & series</u>	<u>Book No.</u>	<u>Serial No. of tickets approved</u> from _____ to _____	<u>No. of tickets</u>
Monday				
Tuesday				
Wednesday				
Thursday				
Friday				
Saturday				
Sunday				

Date of approvalSignature of ManagerSignature of Prescribed Officer

FORM "M"

(See Rule 18A)

Register for destruction of books totally sold for the week ending from to

1st show/2nd show/3rd show/4th show/ 5th show

<u>Day & Date</u>	<u>Series</u>	<u>Book No.</u>	<u>Opening No.</u>	<u>Closing No.</u>	<u>Total No.</u> <u>of tickets</u>	<u>Date of</u> <u>approval</u>	<u>Page No.</u>	<u>Period for</u> <u>book used</u>
Monday								
Tuesday								
Wednesday								
Thursday								
Friday								
Saturday								
Sunday								

Date of payment of Ent. Tax..... Receipt No.

Date of destruction Signature of Prescribed Officer Signature of Manager

By order and in the name of the Governor of Goa.

L. F. Correia, Under Secretary (Fin-Exp.).

Panaji, 6th December, 1996.